

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

|                                 |   |   |
|---------------------------------|---|---|
| <b>UNITED STATES OF AMERICA</b> | : | <b>CRIMINAL NO. 06-_____</b>                    |
|                                 | : |   |
| <b>v.</b>                       | : | <b>DATE FILED: February 16, 2006</b>            |
|                                 | : |   |
| <b>HARRIET COMITE, M.D.</b>     | : | <b>VIOLATIONS:</b>                              |
|                                 | : | <b>18 U.S.C. § 1347 (health care fraud – 82</b> |
|                                 | : | <b>counts)</b>                                  |
|                                 | : |   |

**INDICTMENT**

**THE GRAND JURY CHARGES THAT:**

At all times relevant to this indictment:

**THE DEFENDANT AND HER MEDICAL PRACTICE**

1. Defendant HARRIET COMITE, M.D. was the owner and President of Harriet Comite, M.D., P.C., d/b/a Dermatology & Skin Rejuvenation (“D&SR”), a dermatology cosmetic surgery practice in Reading, Pennsylvania until May 2000, and then in Wyomissing, Pennsylvania.

2. Defendant HARRIET COMITE, M.D., and her practice, D&SR, provided various dermatologic procedures and cosmetic services to patients. The medical procedures included the removal of skin lesions, wart treatments, keloid and acne cyst injections, and office visits.

3. Defendant HARRIET COMITE, M.D. employed a number of non-physician medical personnel and administrative staff at D&SR. The non-physician medical personnel included certified registered nurse practitioners, registered nurses, licensed practical

nurses, and medical assistants. The administrative staff included receptionists, filing clerks, billers, and office managers.

4. The practice was generally open Mondays through Fridays for medical procedures. Defendant HARRIET COMITE, M.D. generally worked Tuesdays through Fridays. She seldom came into the office on Mondays.

5. D&SR used an internal, pre-printed form known in the industry as a superbill, to reflect the medical procedures that had been rendered to the patient. The superbill contained a listing of procedure codes commonly used by D&SR. Each procedure code corresponded to a specific medical procedure and the codes were defined in the American Medical Association Physician's Current Procedure Terminology ("CPT") Guidebook and the BlueShield BlueCross Procedure Terminology Manual ("PTM").

6. D&SR staff input the information from the superbill into a billing software package, which in turn generated an insurance claim form, known in the industry as a HCFA or CMS 1500 claim form. The claim form included several items of information, including the provider or supplier's Provider Identification Number ("PIN"), the beneficiary's name, and the procedure code for the type of service rendered. The claim form required the provider or supplier to certify that all of the information on the claim form was accurate.

7. D&SR then submitted the claim form by mail or electronically to the Medicare Program ("Medicare") and/or the appropriate insurance company for reimbursement.

8. If Medicare and/or the insurance company approved the claim, the amount of reimbursement to the provider or supplier was determined based on the procedure code.

## **THE HEALTH CARE BENEFIT PROGRAMS**

9. During the period of the scheme, D&SR submitted claims for payment by Medicare, private insurance companies, and employee benefit plans. The private insurance companies included Aetna Inc. (“Aetna”), Capital Blue Cross (“CBC”), Highmark Pennsylvania Blue Shield (“Highmark”), Independence Blue Cross (“IBC”), Health Central Inc. (“HC”), Philadelphia American Life Insurance Company (“PALIC”), and Life Investors Insurance Company of America (“LIIC”). The employee benefit plan included Central Pennsylvania Teamsters Health and Welfare Fund (“CPAT”). Medicare, each of the private insurance companies, and the employee benefit plans are “health care benefit programs” as defined in 18 U.S.C. § 24(b).

10. Medicare was a federally funded health insurance program designed to provide medical care to eligible persons, known as “beneficiaries,” who were primarily individuals who were over the age of 65, blind or disabled. Medicare was administered by the Health Care Financing Administration (“HCFA”), later called the Centers for Medicare and Medicaid Services (“CMS”), an agency of the United States Department of Health and Human Services.

11. HCFA and CMS contracted with private insurance organizations, known as “carriers” or “intermediaries,” to process and pay claims submitted by health care providers or suppliers for reimbursement by Medicare. The carrier responsible for claims for Medicare beneficiaries located in Pennsylvania was HGSAdministrators (“HGSA”).

12. D&SR submitted the vast majority of its claims to Medicare, Highmark, and CBC.

### **THE SCHEME TO DEFRAUD**

13. From in or about January 1997 to in or about February 2004, defendant

#### **HARRIET COMITE, M.D.**

knowingly and willfully executed, and attempted to execute, a scheme or artifice to defraud more than ten health care benefit programs, including those listed below, and to obtain, by means of false and fraudulent pretenses, representations and promises, money and property owned by, or under the custody or control of each of those health care benefit programs by submitting false and fraudulent claims for reimbursement.

### **MANNER AND MEANS**

It was part of the scheme that:

14. Defendant HARRIET COMITE, M.D. was the only dermatologist practicing at D&SR.

15. Defendant HARRIET COMITE, M.D. directed the staff of D&SR as to which procedure code to use to bill for every procedure that she performed.

16. Although the staff of D&SR treated patients when defendant HARRIET COMITE, M.D. was out of the office, D&SR submitted all of its billings to health care benefit programs using the provider number assigned to defendant COMITE or her group.

17. Defendant HARRIET COMITE, M.D. submitted claims to health care benefit programs which she knew were false and fraudulent, in that defendant COMITE represented that: (i) she had performed a more expensive procedure to remove a skin lesion, called an “excision,” when in fact she had performed a less expensive procedure, either a shave or in some cases, a scissor-snip, a practice known as “upcoding”; (ii) the services were provided by her personally or under her direct supervision when in fact the services were performed by

her licensed and unlicensed staff when she was out of the office (“out of office billings”); and (iii) the services were rendered to an insured individual when in fact the services were provided to an individual who did not have that insurance but was related to or acquainted with the defendant (“false identity claims”).

### Upcoding

18. Defendant HARRIET COMITE, M.D. regularly removed abnormal areas of skin, known as “skin lesions,” from patients, and forwarded those lesions to the pathology department at Reading Hospital for analysis. The pathology department at Reading Hospital would examine the lesion and return a pathologist report to defendant COMITE.

19. Dermatologists use different types of techniques to remove skin lesions, including a “shave” procedure, a “scissor-snip” procedure, and an “excision.” A shave is when the dermatologist uses a scalpel, placed horizontally to the patient’s skin, and slices off the lesion. A shave does not penetrate into the fat layer below the patient’s skin. A scissor-snip is when a dermatologist uses medical scissors to cut off a lesion. This technique also does not penetrate the fat layer. An excision, on the other hand, is performed with a scalpel held on an approximately perpendicular angle to the patient’s skin, with the dermatologist cutting down into the patient’s fat layer to remove the lesion. An excision is a more time-consuming procedure requiring greater surgical skill than a shave or a scissor-snip.

20. Dermatologists are taught and understand that shaves, scissor-snips, and excisions are different procedures.

21. The CPT Guidebook and the PTM distinguish among these procedures in their definitions, and have assigned each procedure its own set of procedure codes for billing. Both the CPT Guidebook and the PTM defined a shave procedure as a “sharp removal by

transverse incision or horizontal slicing to remove epidermal and dermal lesions without a full-thickness dermal excision.” In contrast, both the CPT Guidebook and PTM defined an excision procedure as a “full-thickness (through the dermis) removal of the lesion . . . .”

22. Using these differing codes, Medicare and insurance companies reimburse these procedures at different rates. In general, an excision is more expensive than a shave or a scissor-snip.

23. Defendant HARRIET COMITE, M.D. fraudulently billed shaves and scissor-snips as excisions in order to obtain more reimbursement from Medicare and insurance companies than she was entitled to receive.

24. By billing shaves and scissor-snips as excisions, defendant HARRIET COMITE, M.D. fraudulently upcoded her bills to these health care benefit programs.

25. When an insurance company questioned one particular procedure that defendant HARRIET COMITE, M.D. had billed as an excision, defendant COMITE directed the dermatopathologist at Reading Hospital to amend the Hospital’s pathology report for that patient by removing the word “shave.” The dermatopathologist complied with defendant COMITE’s request.

26. In order to conceal from the insurance company that the Hospital had amended its pathology report in this manner, defendant HARRIET COMITE, M.D. directed a D&SR employee to white-out the date on the amended report, put in the earlier date, and send that altered report to the insurance company. Defendant COMITE then directed the employee to “lose” the original pathology report.

27. From approximately January 1997 through February 2004, defendant HARRIET COMITE, M.D. billed health care benefit programs approximately over \$1,153,441.78 for excisions, the vast majority of which were fraudulently upcoded.

*Out of Office Billings*

28. Defendant HARRIET COMITE, M.D. was out of the office on numerous dates, often traveling outside the Commonwealth of Pennsylvania.

29. Defendant HARRIET COMITE, M.D. generally did not come into the office on Mondays.

30. When defendant HARRIET COMITE, M.D. was not in the office, the office was nonetheless open, and licensed and unlicensed employees of D&SR saw patients for wart treatments, keloid and cyst injections, acne visits, and office visits.

31. The services rendered by defendant HARRIET COMITE, M.D.'s licensed and unlicensed staff, while she was out of the office, were billed under defendant COMITE's provider numbers.

32. By causing the claims to be submitted under her provider numbers, defendant HARRIET COMITE, M.D. represented that she had rendered those services personally, or that one of her employees had rendered the services, acting within the scope of his or her license and under defendant COMITE's direct personal supervision.

33. Medicare reimbursed the physician for services rendered by non-physician auxiliary personnel such as registered nurses, licensed nurse practitioners, and technicians if certain requirements were met. One such requirement was that the services were performed under the direct personal supervision of the physician. "Direct personal supervision" in the office setting meant that the provider was in the immediate vicinity so that he or she could

personally assist in the procedure, or assume primary care of the patient, if necessary.

Availability of the provider by telephone did not constitute direct personal supervision.

34. Highmark, IBC, and, up through April 1, 2002, CBC followed the same policy requiring direct personal supervision for the billing of services rendered by non-physician personnel.

35. Defendant HARRIET COMITE, M.D. knew the rules of these healthcare benefit programs requiring direct personal supervision, and knew that these rules were not met when she was out of the office.

36. Defendant HARRIET COMITE, M.D. caused to be submitted numerous false and fraudulent claims to these health care benefit plans in that defendant COMITE represented that the services billed were provided by her personally or under her direct supervision, when in fact the services were performed by her licensed and unlicensed staff on days when she was out of the office.

37. Defendant HARRIET COMITE was paid approximately \$35,582.62 by Medicare, Highmark, CBC (pre-April 1, 2002) and IBC for services rendered while she was out of the office.

#### *False Identity Claims*

##### Patient Z.K.

38. On or about August 20, 1998, Defendant HARRIET COMITE, M.D. performed a surgery on her cousin, an individual known to the grand jury as Z.K. Patient Z.K. had lesions on his scalp and forehead which needed to be removed and sent to the Reading Hospital Pathology Department for analysis. Patient Z.K. had recently lost his job and had no insurance.



39. Defendant HARRIET COMITE, M.D. instructed one of her employees, an individual known to the grand jury as M.P., to submit the requisition form to Reading Hospital and the claim form to CBC under the name of M.P.'s husband, K.P.

40. M.P. reluctantly complied with defendant HARRIET COMITE, M.D.'s request by submitting a claim in the name of K.P. in the amount of \$585 to CBC for the service provided to Z.K.

41. As a result of defendant HARRIET COMITE, M.D.'s fraud, Reading Hospital also submitted a claim to CBC in the amount of \$384 for the services rendered by the dermatopathologist.

Patient S.M.

42. On or about July 13, 1999, defendant HARRIET COMITE, M.D. performed a surgery on her then-boyfriend, an individual known to the grand jury as S.M. Patient S.M. had a lesion which needed to be removed and sent to Reading Hospital for analysis. Defendant COMITE did not accept S.M.'s insurance.

43. Defendant HARRIET COMITE, M.D. instructed M.P. to submit the requisition form to Reading Hospital and the claim form to CBC under M.P.'s name.

44. M.P. reluctantly complied with defendant HARRIET COMITE, M.D.'s request, and submitted a claim form in the amount of \$635 to CBC under her name.

45. As a result of defendant HARRIET COMITE, M.D.'s fraud, Reading Hospital also submitted a claim to CBC in the amount of \$110 for the services rendered by the dermatopathologist.

46. When the pathology report for the July 13, 1999 surgery on patient S.M. came back from Reading Hospital, it indicated that the lesion removed was cancerous and that

the margins were not clear. Dr. Comite needed to do another surgery to remove the surrounding area which contained cancerous cells.

47. On or about July 20, 1999, defendant HARRIET COMITE, M.D. performed a second surgery on patient S.M.

48. Defendant HARRIET COMITE, M.D. again directed M.P. to submit the requisition form to Reading Hospital and a claim form to CBC in M.P.'s name.

49. Although M.P. decided not to submit a claim form to CBC, she did submit the requisition form to Reading Hospital.

50. As a result of defendant HARRIET COMITE, M.D.'s fraud, Reading Hospital submitted a claim to CBC in the amount of \$507.50 for the services rendered by the dermatopathologist.

51. When the pathology report for the July 20, 1999 surgery came back from Reading Hospital, it indicated that the margins were not clear. Consequently, on or about July 26, 1999, defendant HARRIET COMITE, M.D. performed a third surgery on patient S.M.

52. Defendant HARRIET COMITE, M.D. again instructed M.P. to submit the requisition form to Reading Hospital and a claim form to CBC in M.P.'s name.

53. Although M.P. decided not to submit a claim form to CBC, she did comply with defendant HARRIET COMITE, M.D.'s instruction to submit the requisition form to Reading Hospital.

54. As a result of defendant HARRIET COMITE, M.D.'s fraud, Reading Hospital submitted a claim to CBC in the amount of \$101.50 for the services rendered by the dermatopathologist.

55. On or about each of the dates listed below, in Reading and Wyomissing, in the Eastern District of Pennsylvania and elsewhere, defendant

**HARRIET COMITE, M.D.**

knowingly and willfully executed a scheme and artifice to defraud each of the health care benefit programs listed below, and to obtain money and property owned by and under the custody and control of that health care benefit program by means of false and fraudulent pretenses, representations, and promises, in connection with the delivery of and payment for health care benefits, items and services, by submitting and causing to be submitted a fraudulent health care insurance claim for procedures purportedly provided to each of the individuals listed below, in the approximate amounts listed below (each claim constituting a separate count of this indictment):

| COUNT | DATE OF CLAIM | PATIENT | HEALTH CARE BENEFIT PROGRAM | CLAIM NO.         | APPROX. AMOUNT BILLED | REASON FALSE  |
|-------|---------------|---------|-----------------------------|-------------------|-----------------------|---------------|
| 1     | 3/19/01       | JL3942  | Medicare                    | 1801078<br>235750 | \$100.00              | Out of office |
| 2     | 1/21/02       | FH6103  | Medicare                    | 1802021<br>065090 | \$500.00              | Upcoding      |
| 3     | 3/11/02       | WC6363  | Medicare                    | 1802070<br>082360 | \$700.00              | Upcoding      |
| 4     | 4/29/02       | WC6363  | Medicare                    | 1802119<br>260750 | \$515.00              | Upcoding      |
| 5     | 5/28/02       | HM7269  | Medicare                    | 1802148<br>193460 | \$265.00              | Upcoding      |
| 6     | 6/10/02       | JW0961  | Medicare                    | 1802161<br>217150 | \$500.00              | Upcoding      |
| 7     | 7/22/02       | JW0961  | Medicare                    | 1802203<br>072150 | \$515.00              | Upcoding      |

| <b>COUNT</b> | <b>DATE OF CLAIM</b> | <b>PATIENT</b> | <b>HEALTH CARE BENEFIT PROGRAM</b> | <b>CLAIM NO.</b>     | <b>APPROX. AMOUNT BILLED</b> | <b>REASON FALSE</b> |
|--------------|----------------------|----------------|------------------------------------|----------------------|------------------------------|---------------------|
| 8            | 8/5/02               | WC6363         | Medicare                           | 1802217<br>082780    | \$350.00                     | Upcoding            |
| 9            | 9/23/02              | LM9955         | Medicare                           | 1802266<br>008940    | \$530.00                     | Upcoding            |
| 10           | 10/28/02             | BS1832         | Medicare                           | 1802301<br>003080    | \$530.00                     | Upcoding            |
| 11           | 11/4/02              | EK4939         | Medicare                           | 1802308<br>412590    | \$285.00                     | Upcoding            |
| 12           | 2/3/03               | WN9468         | Medicare                           | 1803034<br>140390    | \$490.00                     | Upcoding            |
| 13           | 3/31/03              | JH0864         | Medicare                           | 1803090<br>075060    | \$60.00                      | Out of office       |
| 14           | 5/2/03               | JW0961         | Medicare                           | 1103122<br>641520    | \$500.00                     | Upcoding            |
| 15           | 9/11/03              | BO9238         | Medicare                           | 1103254<br>544650    | \$250.00                     | Upcoding            |
| 16           | 3/13/02              | RC2519         | Aetna                              | E4N2J<br>WW2Y-<br>00 | \$250.00                     | Upcoding            |
| 17           | 5/17/02              | RC2519         | Aetna                              | E4V2Q<br>6ALR-<br>00 | \$240.00                     | Upcoding            |
| 18           | 6/24/02              | FK0715         | Aetna                              | 2062496<br>841801    | \$500.00                     | Upcoding            |
| 19           | 9/18/02              | RC2519         | Aetna                              | EJS2FK<br>QFF-00     | \$530.00                     | Upcoding            |
| 20           | 11/3/03              | VW2132         | Aetna                              | E778A<br>D899-<br>00 | \$265.00                     | Upcoding            |
| 21           | 3/14/01              | LD9578         | CBC                                | 2108010<br>792700    | \$60.00                      | Out of office       |

| <b>COUNT</b> | <b>DATE OF CLAIM</b> | <b>PATIENT</b> | <b>HEALTH CARE BENEFIT PROGRAM</b> | <b>CLAIM NO.</b>  | <b>APPROX. AMOUNT BILLED</b> | <b>REASON FALSE</b> |
|--------------|----------------------|----------------|------------------------------------|-------------------|------------------------------|---------------------|
| 22           | 3/14/01              | KB3901         | CBC                                | 2108011<br>283200 | \$80.00                      | Out of office       |
| 23           | 1/17/02              | RL5134         | CBC                                | 2203612<br>164600 | \$325.00                     | Upcoding            |
| 24           | 2/7/02               | CBZ2191        | CBC                                | 2204310<br>448800 | \$480.00                     | Upcoding            |
| 25           | 3/12/02              | LE7724         | CBC                                | 2207810<br>313000 | \$250.00                     | Out of office       |
| 26           | 3/12/02              | JC1777         | CBC                                | 2213712<br>381100 | \$80.00                      | Out of office       |
| 27           | 4/2/02               | JR3817         | CBC                                | 2101050<br>011900 | \$500.00                     | Upcoding            |
| 28           | 5/21/02              | JW8523         | CBC                                | 2215611<br>671500 | \$500.00                     | Upcoding            |
| 29           | 8/1/02               | DS3239         | CBC                                | 2222511<br>087400 | \$265.00                     | Upcoding            |
| 30           | 9/4/02               | KB6092         | CBC                                | 2225310<br>707400 | \$490.00                     | Upcoding            |
| 31           | 10/15/02             | DB7564         | CBC                                | 02296F<br>055201  | \$480.00                     | Upcoding            |
| 32           | 11/19/02             | RM2794         | CBC                                | 2233811<br>306800 | \$530.00                     | Upcoding            |
| 33           | 12/17/02             | DP3337         | CBC                                | 02360F<br>073400  | \$500.00                     | Upcoding            |
| 34           | 1/7/03               | JM7894         | CBC                                | 3013090<br>167200 | \$745.00                     | Upcoding            |
| 35           | 2/14/03              | SB1668         | CBC                                | 03050A<br>089200  | \$530.00                     | Upcoding            |
| 36           | 3/27/03              | DL3460         | CBC                                | 3092090<br>088600 | \$250.00                     | Upcoding            |

| <b>COUNT</b> | <b>DATE OF CLAIM</b> | <b>PATIENT</b> | <b>HEALTH CARE BENEFIT PROGRAM</b> | <b>CLAIM NO.</b>  | <b>APPROX. AMOUNT BILLED</b> | <b>REASON FALSE</b> |
|--------------|----------------------|----------------|------------------------------------|-------------------|------------------------------|---------------------|
| 37           | 4/3/03               | VL7376         | CBC                                | 03098F<br>221500  | \$500.00                     | Upcoding            |
| 38           | 5/13/03              | EW8404         | CBC                                | 3140070<br>106700 | \$515.00                     | Upcoding            |
| 39           | 7/1/03               | LH4303         | CBC                                | 03188B<br>270800  | \$500.00                     | Upcoding            |
| 40           | 9/16/03              | DL0647         | CBC                                | 03265A<br>640700  | \$240.00                     | Upcoding            |
| 41           | 11/5/02              | AH2316         | CPAT                               | X57404            | \$240.00                     | Upcoding            |
| 42           | 1/30/02              | KH9236         | PALIC                              | 4062124           | \$500.00                     | Upcoding            |
| 43           | 11/21/02             | ES2967         | PALIC                              | 4402675           | \$500.00                     | Upcoding            |
| 44           | 1/2/03               | ES2967         | PALIC                              | 4439649           | \$490.00                     | Upcoding            |
| 45           | 5/7/03               | ES2967         | PALIC                              | 4570513           | \$480.00                     | Upcoding            |
| 46           | 6/25/01              | CB1783         | Highmark                           | 0117654<br>4785   | \$60.00                      | Out of office       |
| 47           | 6/25/01              | KL9103         | Highmark                           | 0117654<br>4815   | \$60.00                      | Out of office       |
| 48           | 2/11/02              | MCS5337        | Highmark                           | 0204254<br>9344   | \$500.00                     | Upcoding            |
| 49           | 3/18/02              | PD1755         | Highmark                           | 0207754<br>8634   | \$60.00                      | Out of office       |
| 50           | 3/18/02              | CE9623         | Highmark                           | 0207754<br>8637   | \$60.00                      | Out of office       |
| 51           | 4/15/02              | DR6210         | Highmark                           | 0210554<br>9705   | \$550.00                     | Upcoding            |
| 52           | 5/14/02              | DR6210         | Highmark                           | 0213454<br>7475   | \$570.00                     | Upcoding            |
| 53           | 5/28/02              | AMXXXX         | Highmark                           | 0214855<br>5045   | \$720.00                     | Upcoding            |

| <b>COUNT</b> | <b>DATE OF CLAIM</b> | <b>PATIENT</b> | <b>HEALTH CARE BENEFIT PROGRAM</b> | <b>CLAIM NO.</b> | <b>APPROX. AMOUNT BILLED</b> | <b>REASON FALSE</b> |
|--------------|----------------------|----------------|------------------------------------|------------------|------------------------------|---------------------|
| 54           | 6/24/02              | LS9970         | Highmark                           | 0217554<br>1501  | \$575.00                     | Upcoding            |
| 55           | 7/10/02              | JH3049         | Highmark                           | 0219154<br>6429  | \$250.00                     | Upcoding            |
| 56           | 8/12/02              | SF2314         | Highmark                           | 0222442<br>0722  | \$480.00                     | Upcoding            |
| 57           | 9/9/02               | RI9703         | Highmark                           | 0225254<br>3003  | \$490.00                     | Upcoding            |
| 58           | 10/14/02             | GR0421         | Highmark                           | 0228753<br>7655  | \$730.00                     | Upcoding            |
| 59           | 11/18/02             | BK9922         | Highmark                           | 0232254<br>5667  | \$530.00                     | Upcoding            |
| 60           | 12/9/02              | COXXXX         | Highmark                           | 0234354<br>6203  | \$530.00                     | Upcoding            |
| 61           | 1/13/03              | JS1962         | Highmark                           | 0301355<br>0942  | \$500.00                     | Upcoding            |
| 62           | 2/10/03              | DR6210         | Highmark                           | 0304154<br>3771  | \$500.00                     | Upcoding            |
| 63           | 4/15/03              | DR6210         | Highmark                           | 0310554<br>1946  | \$500.00                     | Upcoding            |
| 64           | 5/9/03               | DR6210         | Highmark                           | 0312942<br>0083  | \$490.00                     | Upcoding            |
| 65           | 6/12/03              | CB0404         | Highmark                           | 0316357<br>5726  | \$140.00                     | Out of office       |
| 66           | 6/12/03              | DR6210         | Highmark                           | 0316357<br>5744  | \$515.00                     | Upcoding            |
| 67           | 7/10/03              | LE4125         | Highmark                           | 0319154<br>2131  | \$90.00                      | Out of office       |
| 68           | 7/10/03              | JJ1021         | Highmark                           | 0319154<br>2133  | \$530.00                     | Upcoding            |
| 69           | 8/8/03               | DR6210         | Highmark                           | 0322041<br>9676  | \$515.00                     | Upcoding            |

| <b>COUNT</b> | <b>DATE OF CLAIM</b> | <b>PATIENT</b> | <b>HEALTH CARE BENEFIT PROGRAM</b> | <b>CLAIM NO.</b> | <b>APPROX. AMOUNT BILLED</b> | <b>REASON FALSE</b> |
|--------------|----------------------|----------------|------------------------------------|------------------|------------------------------|---------------------|
| 70           | 9/12/03              | KD6077         | Highmark                           | 0325554<br>2097  | \$515.00                     | Upcoding            |
| 71           | 3/19/01              | JCXXXX         | IBC                                | 0107854<br>4879  | \$100.00                     | Out of office       |
| 72           | 1/28/02              | VW5480         | IBC                                | 0202802<br>3631  | \$285.00                     | Upcoding            |
| 73           | 2/11/02              | BW8275         | IBC                                | 0204254<br>9359  | \$480.00                     | Upcoding            |
| 74           | 3/11/02              | VV9052         | IBC                                | 0207054<br>4537  | \$490.00                     | Upcoding            |
| 75           | 5/14/02              | AD2787         | IBC                                | 0213454<br>7394  | \$250.00                     | Upcoding            |
| 76           | 6/14/02              | VW5480         | IBC                                | 0216507<br>1408  | \$285.00                     | Upcoding            |
| 77           | 8/12/02              | BR2792         | IBC                                | 0222442<br>0759  | \$515.00                     | Upcoding            |
| 78           | 12/16/02             | MW8213         | IBC                                | 0235053<br>9760  | \$490.00                     | Upcoding            |
| 79           | 7/30/03              | SK8440         | IBC                                | 0321142<br>0930  | \$490.00                     | Upcoding            |
| 80           | 9/12/03              | SK8440         | IBC                                | 0325554<br>2107  | \$515.00                     | Upcoding            |
| 81           | 9/17/03              | KO7583         | IBC                                | 0326061<br>1532  | \$90.00                      | Out of office       |
| 82           | 10/17/03             | VV9052         | IBC                                | 0329041<br>9470  | \$500.00                     | Upcoding            |

All in violation of Title 18, United States Code, Section 1347.



**NOTICE OF FORFEITURE**

**THE GRAND JURY FURTHER CHARGES THAT:**

1. As a result of the violations of Title 18, United States Code, Section 1347, set forth in this indictment, defendant

**HARRIET COMITE, M.D.**

shall forfeit to the United States of America any property that constitutes or is derived from gross proceeds traceable to the commission of such offenses, including, but not limited to, the sum of \$345,947.02.

2. If any of the property subject to forfeiture, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the Court; or
- (d) has been substantially diminished in value;

it is the intent of the United States, pursuant to Title 18, United States Code, Section 982(b), incorporating Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the property subject to forfeiture.

All pursuant to Title 18, United States Code, Section 982(a)(7).

**A TRUE BILL:**

**GRAND JURY FOREPERSON**

**PATRICK L. MEEHAN**  
**UNITED STATES ATTORNEY**